

Paras Madhu
Director
Securities Operations

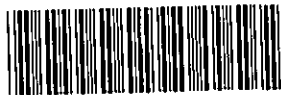


Received SEC

APR 17 2008

Washington, DC 20549

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
| 212.656.5026 | 212.656.5893
pinadhu@nyse.com



08048390

April 17, 2008

CECUNYS
001-10000

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, WACHOVIA CORPORATION, 7.50% Non-Cumulative Perpetual Convertible Class A Preferred Stock, Series L and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 16, 2008. Tentative listing date - April 18, 2008.

Sincerely,

PROCESSED

APR 23 2008

THOMSON
FINANCIAL

END